



STATISTICAL SECTION

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STATISTICAL SECTION

This part of Kitsap County's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplemental information says about the government's overall financial health.

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Financial Trends	S-1
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These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changes over time. Six years of financial data is presented rather than ten because conversion to GASB 34 made previous data incomparable.

Revenue Capacity	S-6
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These schedules contain information to help the reader assess the government's most significant local revenue source, the property tax.

Debt Capacity	S-10
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These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information	S-15
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These schedules offer demographic and economic indicators to help the reader understand the environment with which the government's financial activities take place.

Operating Information	S-17
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These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs. Six years of financial data is presented rather than ten because conversion to GASB 34 made previous data incomparable.

KITSAP COUNTY, WASHINGTON

Table 1

Net Assets by Component Last Six Fiscal Years

Reported in Thousands

	Fiscal Year					
	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental activities						
Invested in capital assets, net of related debt	\$ 14,132	\$ 286,289	\$ 292,949	\$ 298,895	\$ 320,024	\$ 319,470
Restricted	2,799	3,122	3,230	27,645	10,731	21,200
Unrestricted	107,262	81,622	89,586	67,286	75,333	69,801
Total governmental activities net assets	<u>\$ 124,193</u>	<u>\$ 371,033</u>	<u>\$ 385,765</u>	<u>\$ 393,826</u>	<u>\$ 406,088</u>	<u>\$ 410,471</u>
Business-type activities						
Invested in capital assets, net of related debt	\$ 21,362	\$ 23,790	\$ 24,249	\$ 30,097	\$ 29,942	41,407
Restricted	618	618	618	19,048	25,708	14,096
Unrestricted	62,218	65,370	68,441	44,928	42,497	45,940
Total business-type activities net assets	<u>\$ 84,198</u>	<u>\$ 89,778</u>	<u>\$ 93,308</u>	<u>\$ 94,073</u>	<u>\$ 98,147</u>	<u>\$ 101,443</u>
Primary government						
Invested in capital assets, net of related debt	\$ 35,494	\$ 310,079	\$ 317,198	\$ 328,992	\$ 349,966	\$ 360,878
Restricted	3,417	3,740	3,848	46,693	36,439	35,296
Unrestricted	169,480	146,992	158,027	112,214	117,830	115,741
Total primary government net assets	<u>\$ 208,391</u>	<u>\$ 460,811</u>	<u>\$ 479,073</u>	<u>\$ 487,899</u>	<u>\$ 504,235</u>	<u>\$ 511,915</u>

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Six Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006
Expenses						
Governmental activities:						
General government	\$24,154	\$24,589	\$21,925	\$20,925	\$19,134	\$22,847
Judicial services	12,239	10,555	12,244	12,937	13,661	13,801
Public safety	27,188	31,556	31,211	35,253	41,094	45,588
Physical environment	1,505	19	1,314	1,464	1,509	2,613
Transportation	18,068	36,755	34,160	34,428	35,615	37,956
Health & human services	33,521	37,394	38,455	36,166	34,968	34,837
Economic environment	6,312	8,991	8,146	8,713	8,126	9,041
Culture & recreation	5,004	4,860	6,058	6,848	7,206	9,031
Interest on long-term debt	3,484	4,019	4,557	5,081	4,642	5,105
Total Governmental	<u>\$131,475</u>	<u>\$158,738</u>	<u>\$158,070</u>	<u>\$161,815</u>	<u>\$165,955</u>	<u>\$180,819</u>
Business type activities						
Solid waste	6,760	6,359	11,493	12,153	12,737	14,029
Sewer utility	10,363	11,099	11,856	11,924	12,426	14,169
Surface water	3,930	3,988	4,274	4,351	4,627	4,580
Golf	26	37	9	8	8	8
Total business type activities	<u>\$21,079</u>	<u>\$21,483</u>	<u>\$27,632</u>	<u>\$28,436</u>	<u>\$29,798</u>	<u>\$32,786</u>
Total Primary Government expenses	<u><u>\$152,554</u></u>	<u><u>\$180,221</u></u>	<u><u>\$185,702</u></u>	<u><u>\$190,251</u></u>	<u><u>\$195,753</u></u>	<u><u>\$213,605</u></u>
Program Revenues						
Governmental activities						
Charges for services						
General government	\$4,831	\$6,943	\$16,387	\$16,374	\$6,932	7,167
Judicial services	1,187	2,269	133	141	3,695	4,277
Public safety	326	526	334	385	788	829
Physical environment	1,237	1,132	18	32	1,453	1,631
Transportation	1,400	1,640	1,194	850	1,126	1,186
Health & Human services	188	263	288	280	303	279
Economic environment	1,985	2,377			4,421	4,349
Culture and recreation	1,108	1,163	495	434	943	1,125
Operating Grants	50,446	59,178	57,487	55,096	58,557	59,209
Capital Grants and contributions	145			847	3,191	4,253
Total governmental activities program revenues	<u><u>\$62,853</u></u>	<u><u>\$75,491</u></u>	<u><u>\$76,336</u></u>	<u><u>\$74,439</u></u>	<u><u>\$81,409</u></u>	<u><u>\$84,305</u></u>

KITSAP COUNTY, WASHINGTON

Table 2

Changes in Net Assets Last Six Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006
Business-type activities						
Charges for services						
Solid waste	6,751	6,751	12,025	13,196	13,983	14,902
Sewer utility	10,845	10,845	11,422	12,483	13,496	12,826
Surface water	4,460	4,460	4,499	4,371	4,714	5,333
Golf			2			
Operating Grants						
Capital Grants and contributions	1,381	1,381	10	228		562
Total business-type activities program revenues	<u>\$23,437</u>	<u>\$23,437</u>	<u>\$27,958</u>	<u>\$30,278</u>	<u>\$32,193</u>	<u>\$33,623</u>
Total Primary Government Program Revenues	<u><u>\$86,290</u></u>	<u><u>\$98,928</u></u>	<u><u>\$104,294</u></u>	<u><u>\$104,717</u></u>	<u><u>\$113,602</u></u>	<u><u>\$117,928</u></u>
Net (Expense)/ Revenue						
Governmental Activities	(68,622)	(83,247)	(81,734)	(87,376)	(84,546)	(96,514)
Business-type activities	2,358	1,954	326	1,842	2,395	837
Total Primary government net expense	<u><u>(\$66,264)</u></u>	<u><u>(\$81,293)</u></u>	<u><u>(\$81,408)</u></u>	<u><u>(\$85,534)</u></u>	<u><u>(\$82,151)</u></u>	<u><u>(\$95,677)</u></u>

General Revenues and Other Changes in Net Assets

Governmental activities						
Taxes						
Property taxes, levied for general purposes	\$42,254	\$42,254	\$46,189	\$45,333	\$46,589	\$46,694
Property taxes, levied for debt service	2,410	2,410	37			
Sales & use taxes	20,922	20,922	28,347	34,588	29,354	31,354
Fines & forfeits						
Other taxes	9,432	9,432	4,525	4,511	13,139	14,537
Investment earnings	5,548	5,548	2,374	3,044	3,706	5,163
Miscellaneous	2,027	2,027	3,425	2,490	2,634	2,849
Special item- gain(loss) on sale of capital assets				(3,352)	108	
Transfers	713	713	750	703	478	300
Total Governmental activities	<u>\$83,306</u>	<u>\$83,306</u>	<u>\$85,647</u>	<u>\$87,317</u>	<u>\$96,008</u>	<u>\$100,897</u>
Business-type activities						
Investment earnings	\$2,491	\$2,491	\$1,533	\$1,231	\$1,920	\$2,830
Miscellaneous	1,178	1,178	2,420	374	42	105
Special item- gain(loss) on sale of capital assets					195	
Transfers	(360)	(360)	(750)	(703)	(478)	(299)
Total business-type activities	<u>\$3,309</u>	<u>\$3,309</u>	<u>\$3,203</u>	<u>\$902</u>	<u>\$1,679</u>	<u>\$2,636</u>
Total Primary Government	<u><u>\$86,615</u></u>	<u><u>\$86,615</u></u>	<u><u>\$88,850</u></u>	<u><u>\$88,219</u></u>	<u><u>\$97,687</u></u>	<u><u>\$103,533</u></u>

Change in Net Assets

Governmental activities	14,684	59	3,913	(59)	11,462	4,383
Business Type activities	5,667	5,263	3,529	2,744	4,074	3,473
Total Primary Government	<u><u>\$20,351</u></u>	<u><u>\$5,322</u></u>	<u><u>\$7,442</u></u>	<u><u>\$2,685</u></u>	<u><u>\$15,536</u></u>	<u><u>\$7,856</u></u>

KITSAP COUNTY, WASHINGTON

Table 3

Fund Balances of Governmental Funds

Last Six Fiscal Years

Reported in Thousands

	2002	2002	2003	2004	2005	2006
General Fund						
Reserved	\$200	\$182	\$182	\$11,877	\$11,577	\$11,577
Unreserved	9,153	5,651	12,783	13,831	12,125	9,031
Total general fund	<u>\$9,353</u>	<u>\$5,833</u>	<u>\$12,965</u>	<u>\$25,708</u>	<u>\$23,702</u>	<u>\$20,608</u>
All Other Governmental Funds						
Reserved	\$2,799	\$2,962	\$3,230	\$0	\$0	\$0
Unreserved, reported in:						
Special Revenue funds	49,412	50,277	46,797	45,671	53,012	53,783
Debt service	2,798			3,259	3,824	3,377
Capital projects funds	32,391	33,780	33,175	24,386	6,906	17,823
Total all other governmental funds	<u>\$87,400</u>	<u>\$87,019</u>	<u>\$83,202</u>	<u>\$73,316</u>	<u>\$63,742</u>	<u>\$74,983</u>

KITSAP COUNTY, WASHINGTON

Table 4

Changes in Fund Balances, Governmental Funds

Last Six Fiscal Years

Reported in Thousands

	2001	2002	2003	2004	2005	2006
Revenues						
Property taxes	\$39,752	\$44,664	\$46,189	\$45,333	\$46,589	\$46,695
Retail sales & use taxes	19,426	20,971	28,347	34,588	29,354	31,354
Other taxes	8,937	9,382	4,562	4,511	13,139	14,537
Licenses and permits	1,670	1,792	3,130	2,983	3,435	3,308
Intergovernmental	50,591	59,178	57,487	55,943	61,748	63,462
Charges for services	10,593	12,049	12,829	12,603	13,587	14,472
Fines & forfeits	2,002	2,473	2,889	2,908	2,639	3,063
Investment earnings	5,921	5,548	2,374	3,044	3,706	5,163
Miscellaneous	1,944	2,027	3,425	2,490	2,634	2,714
Total revenues	<u>\$140,836</u>	<u>\$158,084</u>	<u>\$161,232</u>	<u>\$164,403</u>	<u>\$176,831</u>	<u>\$184,768</u>
Expenditures						
Current:						
General government	\$23,067	\$25,513	\$21,109	\$23,148	\$23,456	\$25,770
Judicial services	12,124	10,426	12,176	12,876	13,611	13,769
Public safety	26,409	30,475	29,394	33,011	38,193	42,394
Physical environment	1,505	19	1,314	1,464	1,509	2,613
Transportation	17,952	20,216	18,750	19,015	20,537	23,502
Health & Human services	33,481	37,209	38,283	35,995	34,810	34,683
Economic environment	6,245	8,956	8,117	8,689	8,104	9,025
Culture and recreation	4,621	4,294	5,470	6,201	6,221	7,952
Debt Service						
Principal	7,090	8,334	12,007	9,880	7,504	7,165
Interest and other charges	3,484	4,019	4,557	5,081	4,642	5,350
Capital outlay	14,864	33,349	39,511	40,242	30,041	23,188
Total expenditures	<u>\$150,842</u>	<u>\$182,810</u>	<u>\$190,688</u>	<u>\$195,602</u>	<u>\$188,628</u>	<u>\$195,411</u>
Excess (deficiency) of revenues over expenditures	<u>(10,006)</u>	<u>(24,726)</u>	<u>(29,456)</u>	<u>(31,199)</u>	<u>(11,797)</u>	<u>(10,643)</u>
Other Financing Sources (USES):						
Refunding bonds issued	4,461			3,424	20,226	18,085
Premiums on bonds						338
Capital -related debt issued	6,756	22,109	27,591	17,314		
Payment to bond refunding escrow agent	(4,461)				(20,507)	
Sale of capital assets	302		21	1,070	108	135
Transfers in	20,334	17,638	32,597	23,248	25,391	38,880
Transfers out	(19,838)	(16,924)	(31,462)	(22,396)	(24,974)	(38,649)
Other adjustments	(5)					
Total other financing sources & uses	<u>\$7,549</u>	<u>\$22,823</u>	<u>\$28,747</u>	<u>\$22,660</u>	<u>\$244</u>	<u>\$18,789</u>
Net change in fund balance	<u>(\$2,457)</u>	<u>(\$1,903)</u>	<u>(\$709)</u>	<u>(\$8,539)</u>	<u>(\$11,553)</u>	<u>\$8,146</u>
Debt service as a percentage of noncapital expenditures						
	<u>7.8%</u>	<u>8.3%</u>	<u>11.0%</u>	<u>9.6%</u>	<u>7.7%</u>	<u>7.3%</u>

KITSAP COUNTY, WASHINGTON

Table 5

Assessed and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(values reported in \$1,000)

Fiscal Year	REAL PROPERTY		PERSONAL PROPERTY		TOTALS		Ratio of Total Assessed Value To Total Estimated Actual Value	Total Kitsap County Levy Rate per \$1,000
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated* Actual Value		
1997	\$ 11,327,817	\$ 12,600,463	\$ 244,600	\$ 244,600	\$ 11,572,416	\$ 12,845,063	90.4%	3.50
1998	\$ 11,683,038	\$ 13,053,674	\$ 260,236	\$ 271,079	\$ 11,943,274	\$ 13,324,753	92.0%	3.63
1999	\$ 12,036,857	\$ 13,449,003	\$ 267,390	\$ 267,390	\$ 12,304,248	\$ 13,716,393	91.5%	3.75
2000	\$ 12,622,683	\$ 14,119,332	\$ 293,856	\$ 293,856	\$ 12,916,539	\$ 14,413,188	89.1%	3.86
2001	\$ 13,682,511	\$ 15,373,607	\$ 319,755	\$ 319,755	\$ 14,002,266	\$ 15,693,363	89.4%	3.50
2002	\$ 14,687,719	\$ 16,766,803	\$ 341,512	\$ 341,512	\$ 15,029,231	\$ 17,108,315	88.0%	3.65
2003	\$ 15,814,919	\$ 18,053,560	\$ 356,574	\$ 356,574	\$ 16,171,493	\$ 18,410,135	88.0%	3.28
2004	\$ 16,783,067	\$ 19,158,752	\$ 323,409	\$ 323,409	\$ 17,106,476	\$ 19,482,161	88.0%	2.84
2005	\$ 18,768,099	\$ 21,899,765	\$ 313,811	\$ 313,811	\$ 19,081,910	\$ 22,213,577	87.0%	3.03
2006	\$ 22,686,482	\$ 25,235,241	\$ 356,620	\$ 356,620	\$ 23,043,101	\$ 25,591,861	90.10%	2.61

Source: Kitsap County Assessor

KITSAP COUNTY, WASHINGTON

Table 6

Property Tax Rates - All Overlapping Governments
Per \$1,000 of Assessed Value
Last Ten Years

Fiscal Year	Kitsap County			Other Taxing Districts							Totals
	Kitsap County*	County Roads	Total Kitsap County	School Districts	Fire Districts	Port Districts	Cities	Public Library	Public Utility District	Other	
1997	1.73	1.77	3.50	8.14	1.73	0.36	2.54	0.48	0.10	1.53	18.38
1998	1.80	1.83	3.63	7.66	1.75	0.38	2.70	0.50	0.10	1.77	18.49
1999	1.81	1.94	3.75	8.00	1.78	0.39	2.63	0.59	0.10	2.84	20.08
2000	1.86	2.00	3.86	8.03	1.86	0.40	2.80	0.59	0.10	1.60	19.24
2001	1.52	1.98	3.50	6.70	1.85	0.39	2.53	0.51	0.10	2.45	18.03
2002	1.67	1.98	3.65	7.58	1.78	0.40	2.43	0.56	0.11	1.28	17.78
2003	1.41	1.87	3.28	7.38	1.69	0.38	2.33	0.51	0.10	1.60	17.27
2004	1.38	1.46	2.84	7.02	1.69	0.38	2.33	0.51	0.10	1.14	16.01
2005	1.31	1.72	3.03	6.60	1.58	0.35	2.21	0.43	0.09	1.74	16.03
2006	1.13	1.47	2.61	5.74	1.43	0.30	1.97	0.37	0.08	1.72	14.21

Source: Kitsap County Assessor

*Includes Current Expense & Conservation Futures & Cen Com / 911 Facility.

KITSAP COUNTY, WASHINGTON

Table 7

Principal Property Taxpayers
December 31, 2006
Reported in Thousands

Name	2006			1997		
	Assessed Value	Rank	Percent of County Assessed Value**	Assessed Value	Rank	Percent of County Assessed Value**
Puget Sound Energy	\$137.853	1	0.0006%	\$126.400	1	0.0011%
PPR Kitsap Mall LLC J325	86.835	2	0.0004%	36.136	2	0.0003%
Olhava Associates LMTD PTNSP	71.449	3	0.0003%			
Roundup Co DBA Fred Meyer Inc	34.908	4	0.0001%	12.468	7	0.0001%
PK 1 Silverdale Shopping Center	27.032	5	0.0001%			
Sprint Corp United Tele NW	26.567	6	0.0001%	24.212	4	0.0002%
New Albertsons Inc	26.488	7	0.0001%			
Cascade Natural Gas Corp	25.334	8	0.0001%	20.079	5	0.0002%
Fairgrounds Road LLC	23.753	9	0.0001%			
Poulsbo Retirement Center	18.866	10	0.0001%			
Mentor J P	17.096	11	0.0001%	10.584	10	0.0001%
Green Joshua Corp	17.906	12	0.0001%	8.952	16	0.0001%
Walmart	16.464	13	0.0001%	15.500	6	0.0001%
GFS Wellington LLC	16.329	14	0.0001%	10.303	11	0.0001%
NA Mariners Glen 68 LP	16.204	15	0.0001%	10.730	9	0.0001%
High School Rd LLC	15.762	16	0.0001%			
Tavitac Bethel LLC	15.469	17	0.0001%			
FW Outlook Apartments LLC	14.202	18	0.0001%	8.968	15	0.0001%
GFS Ridgetop LLC	14.173	19	0.0001%			
SRW Properties LLC	14.119	20	0.0001%			
Port Blakely Tree Farms				32.636	3	0.0003%
Century Tel of WA Inc (T141)				11.357	8	0.0001%
JC Penney Corporation 2353				9.515	12	0.0001%
KNL Vision WA LLC				9.411	13	0.0001%
Quail Hollow Associates				9.339	14	0.0001%
Bon Marche The				8.207	17	0.0001%
Viewcrest Alliance Apts LLC				7.800	18	0.0001%
Pope Resources				7.478	19	0.0001%
Costco Whole Sale Corp				7.389	20	0.0001%
	<u>\$636.809</u>		<u>0.0027%</u>	<u>\$387.464</u>		<u>0.0034%</u>

Source: Kitsap County Assessor's Office

\$23,320,362

Total 1997 Assessed Value 11,536,794

TABLE 8

**KITSAP COUNTY
PROPERTY TAX LEVIES AND COLLECTIONS***

Last Ten Fiscal Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Outstanding Delinquent Taxes	Percent of Delinquent Taxes to Tax Levy
1997	34,221,827	32,647,670	95.40%	1,154,188	33,801,858	98.77%	2,462,514	7.20%
1998	36,651,315	35,062,470	95.66%	1,297,533	36,360,004	99.21%	3,024,431	8.25%
1999	38,537,361	36,703,126	95.24%	1,574,480	38,277,606	99.33%	3,053,871	7.92%
2000	41,616,486	39,848,418	95.75%	1,642,475	41,490,893	99.70%	2,949,102	7.09%
2001	39,739,935	38,193,101	96.11%	1,587,263	39,780,364	100.10%	2,954,170	7.43%
2002	44,864,403	43,159,982	96.20%	1,539,648	44,699,630	99.63%	3,059,896	6.82%
2003	46,223,816	44,498,726	96.27%	1,709,604	46,208,330	99.97%	2,906,794	6.29%
2004	45,093,677	43,843,776	97.23%	1,508,472	45,352,247	100.57%	2,435,365	5.40%
2005	46,468,494	45,220,519	97.31%	1,368,388	46,588,907	100.26%	2,249,943	4.84%
2006	48,300,730	46,994,481	97.30%	1,587,746	48,582,227	100.58%	2,315,297	4.79%

Source: Kitsap County Treasurer

* Excludes Agency funds

KITSAP COUNTY, WASHINGTON

Table 9

Ratios of Outstanding Debt by Type Last Ten Fiscal Years

(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities			Business-Type Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Special Assessment Bonds	Capital Leases	Sewer Bonds	General Obligation Bonds	Capital Leases			
1997	\$ 46,302	\$ 1,062	\$ 675	\$ 24,345	\$ 1,178	\$ 32	73,594	13.060%	\$ 321
1998	\$ 42,747	\$ 1,157	\$ 583	\$ 23,435	\$ 1,083	\$ 1	69,006	11.667%	\$ 301
1999	\$ 53,207	\$ 700	\$ 498	\$ 33,105	\$ 968	\$ 208	88,686	14.235%	\$ 386
2000	\$ 67,027	\$ 495	\$ 407	\$ 31,750	\$ 893	\$ 162	100,734	14.699%	\$ 434
2001	\$ 67,072	\$ 340	\$ 357	\$ 43,380	\$ 813	\$ 227	112,189	15.642%	\$ 481
2002	\$ 83,155	\$ 220	\$ 297	\$ 41,880	\$ 730	\$ 141	126,423	16.911%	\$ 539
2003	\$ 99,341	\$ 170	\$ 237	\$ 40,320	\$ 634	\$ 44	140,746	18.205%	\$ 594
2004	\$ 110,300	\$ 135	\$ 177	\$ 37,615	\$ 535	\$ 0	148,762	18.195%	\$ 621
2005	\$ 103,222	\$ 75	\$ 117	\$ 35,455	\$ 433	\$ 0	139,302	N/A	\$ 579
2006	\$ 114,344	\$ 65	\$ 58	\$ 20,715	\$ 331	\$ 0	135,513	N/A	\$ 557

Source: Kitsap County Treasurer

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

KITSAP COUNTY, WASHINGTON

Table 10

Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

(amounts expressed thousands, except per capita amount)

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Less: Amounts Available in Debt Service Fund</u>	<u>Total</u>	<u>Percentage of Estimated Actual Taxable Value(1) of Property</u>	<u>Per Capita (2)</u>
1997	47,480	3,141	44,339	0.35%	\$193
1998	43,830	4,250	39,580	0.30%	173
1999	54,175	6,110	48,065	0.35%	209
2000	67,920	5,247	62,673	0.43%	270
2001	67,885	2,001	65,884	0.42%	282
2002	83,885	2,652	81,233	0.47%	346
2003	99,975	2,927	97,048	0.53%	409
2004	110,835	2,889	107,946	0.55%	451
2005	103,655	3,246	100,409	0.45%	418
2006	114,675	2,972	111,703	0.44%	459

Source: Kitsap County Treasurer, Kitsap County Assessor

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

1. See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property
2. Population data can be found in the Schedule of Demographic and Economic Statistics

KITSAP COUNTY, WASHINGTON

Table 11

Computation of Direct and Overlapping Debt December 31, 2006

<u>Jurisdiction</u>	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Kitsap County</u>	<u>Amount Applicable to Kitsap County</u>
Kitsap County	\$ 120,972,594	100%	\$ 120,972,594
Cities	\$ 63,788,139	100%	\$ 63,788,139
School Districts	\$ 206,903,808	100%	\$ 206,903,808
Park Districts	\$ 6,064,687	100%	\$ 6,064,687
Fire Districts	\$ 12,113,857	100%	\$ 12,113,857
Port Districts	\$ 19,965,000	100%	\$ 19,965,000
Library Capital Facility	\$ 890,000	100%	\$ 890,000
Water Districts	\$ 550,000	100%	\$ 550,000
Public Utility District	\$ 4,565,000	100%	\$ 4,565,000
Total	<u>\$ 435,813,085</u>		<u>\$ 435,813,085</u>

KITSAP COUNTY

Table 12

**Legal Debt Margin Information
Last Ten Fiscal Years
(amounts expressed in thousands)**

	Fiscal Year									
	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Debt Limit	\$ 304,910	\$ 313,584	\$ 329,676	\$ 357,297	\$ 350,057	\$ 383,190	\$ 412,352	\$ 435,236	\$ 484,627	\$ 583,009
Total net debt applicable to limit	<u>44,295</u>	<u>47,276</u>	<u>48,749</u>	<u>63,184</u>	<u>66,839</u>	<u>82,718</u>	<u>85,300</u>	<u>117,631</u>	<u>110,218</u>	<u>120,973</u>
Legal debt margin	<u>\$ 260,615</u>	<u>\$ 266,308</u>	<u>\$ 280,927</u>	<u>\$ 294,113</u>	<u>\$ 283,218</u>	<u>\$ 300,472</u>	<u>\$ 327,052</u>	<u>\$ 317,605</u>	<u>\$ 374,409</u>	<u>\$ 462,036</u>
Total net debt applicable to the limit as a percentage of debt limit	14.53%	15.08%	14.79%	17.68%	19.09%	21.59%	20.69%	27.03%	22.74%	20.75%

Legal Debt Margin Calculation for Fiscal Year 2006

Assessed value	\$ 23,320,362
Total assessed value	\$ 23,320,362
Debt limit (2.5% of total assessed value)	583,009
Debt applicable to limit:	
General Obligation bonds	114,675
Other debts	<u>6,298</u>
Total net debt applicable to limit	<u>120,973</u>
Legal debt margin	<u>\$ 462,036</u>

Note: Under Washington State finance law, the Kitsap County outstanding general obligation debt should not exceed 2.5% (5% provided the indebtedness in excess of 2.5% is for utilities, parks, or open space development) of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by the amount set aside for repaying general obligation bonds.

KITSAP COUNTY, WASHINGTON

Table 13

Pledged Revenue Coverage
Last Ten Fiscal Years
 (amounts expressed in thousands)

Fiscal Year	Sewer Revenue Bonds							Special Assessment Bonds				
	Sewer Charges and Other (1)	Less: Operating Expenses(2)	Net Available Revenue	Debt Service				Special Assessment Collections	Debt Service			
				Principal	Interest	Total	Coverage		Principal	Interest	Total	Coverage
1997	8,897,953	5,044,633	3,853,320	1,270,000	2,058,743	3,328,743	1.16	802,582	584,948	94,295	679,243	1.18
1998	8,974,413	5,359,113	3,615,300	910,000	1,356,901	2,266,901	1.59	518,064	451,647	59,885	511,532	1.01
1999	8,630,134	5,711,605	2,918,529	1,340,000	1,791,190	3,131,190	0.93	616,469	457,386	63,259	520,645	1.18
2000	10,591,013	5,873,750	4,717,263	1,355,000	1,792,957	3,147,957	1.50	231,378	205,000	37,725	242,725	0.95
2001	11,591,804	6,061,999	5,529,805	1,445,000	1,665,810	3,110,810	1.78	195,232	155,000	26,785	181,785	1.07
2002	12,403,312	6,591,463	5,811,849	1,500,000	1,596,687	3,096,687	1.88	98,732	120,000	17,925	137,925	0.72
2003	12,369,203	7,233,155	5,136,048	1,560,000	1,503,863	3,063,863	1.68	53,607	50,000	11,658	61,658	0.87
2004	13,192,175	7,305,104	5,887,071	2,705,000	1,396,356	4,101,356	1.44	76,559	35,000	8,998	43,998	1.74
2005	13,516,012	8,130,635	5,385,377	2,160,000	1,324,212	3,484,212	1.55	19,597	60,000	7,175	67,175	0.29
2006	13,355,656	8,130,635	5,225,021	14,740,000	1,070,334	15,810,334	0.33	20,637	10,000	4,010	14,010	1.47

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Sewer charges and other includes investment earnings but not tap fees.

(1) No principal payments were scheduled in the period in which the debt was issued.

(2) Operating expenses do not include interest or depreciation.

KITSAP COUNTY, WASHINGTON

TABLE 14

Demographic statistics Last Ten Fiscal Years

Fiscal Year	Population (1)	Personal Income (thousands of dollars) (2)	Per Capita Personal Income (3)	School Enrollment (4)	Unemployment Rate (5)
1997	229,400	5,634,972	24,564	42,524	5.5
1998	229,000	5,914,587	25,842	46,295	5.2
1999	229,700	6,230,112	27,159	46,824	5.0
2000	231,969	6,852,948	29,493	47,377	5.6
2001	233,400	7,172,131	30,549	47,581	6.0
2002	234,700	7,475,565	31,336	46,134	6.6
2003	237,000	7,731,104	32,215	46,296	6.2
2004	239,500	8,176,168	33,865	45,884	5.9
2005	240,400	N/A*	N/A*	45,009	5.1
2006	243,400	N/A*	N/A*	45,964	4.9

Sources:

- (1) State of Washington - Office of Financial Management
- (2) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (3) Bureau of Economic Analysis, an agency of the U.S. Department of Commerce
- (4) Kitsap County School Districts and estimated private schools
- (5) Washington Employment Security Department

*Data from the Bureau of Economic Analysis available through 2004.

KITSAP COUNTY, WASHINGTON

Table 15

Principal Employers
Current year and Six Years Ago
October 2006

EMPLOYER	2006			2001		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
* Naval Base Kitsap (Bremerton)	15,800	1	16.48%	8,100	1	9.72%
* Puget Sound Naval Shipyard (Bangor)	8,700	2	9.07%	3,400	2	4.08%
* Naval Undersea Warfare Center (Keyport)	1,430	3	1.49%	1,888	3	2.27%
Harrison Memorial Hospital	1,795	4	1.85%	1,275	4	1.53%
Central Kitsap School District	1,610	5	1.68%	1,140	5	1.37%
Kitsap County	1,225	6	1.28%	1,139	6	1.37%
South Kitsap School District	1,196	7	1.25%	1,022	7	1.23%
Olympic College	1,007	8	1.05%	375	10	0.45%
North Kitsap School District	996	9	1.03%	700	8	0.84%
Wal-Mart (All Locations)	979	10	1.03%	555	9	0.66%
Total	<u>34,738</u>			<u>19,594</u>		

Source: Kitsap Economic Development Alliance

KITSAP COUNTY, WASHINGTON

Table 16

Full-time Equivalent County Employees by Function Last Six Fiscal Years

	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Governmental activities:						
General governmental						
Admin services	9	9	8	8	10	10
Assessor	37	37	33	33	33	33
Auditor	34	37	34	34	35	35
Commissioners	10	12	12	12	12	12
ER&R	16	16	16	16	16	16
Facilities maintenance	25	25				
Information services	24	28	28	26	28	28
Personnel	10	11	11	16	16	16
Printing	2	2				
Purchasing	3	3	3	3	3	3
Self insurance	3	3	3	3	3	3
Treasurer	15	15	14	13	13	13
Workers compensation	2	2	2	5	5	5
Total General governmental	<u>190</u>	<u>200</u>	<u>164</u>	<u>169</u>	<u>174</u>	<u>175</u>
Judicial services	204	211	210	180	190	190
Public safety	356	385	387	408	416	417
Physical environment	6	6	3	4	4	4
Transportation	154	158	154	139	139	139
Health & Human services	79	86	89	79	84	84
Economic environment	66	62	61	76	84	84
Culture and recreation	39	41	55	51	58	58
Total governmental	<u>1,094</u>	<u>1,149</u>	<u>1,123</u>	<u>1,105</u>	<u>1,149</u>	<u>1,150</u>
Business type activities						
Solid waste	17	19	20	21	21	22
Sewer utility	61	61	60	60	58	58
Surface water	27	27	27	29	28	28
Total Business type activities	<u>105</u>	<u>107</u>	<u>107</u>	<u>110</u>	<u>107</u>	<u>108</u>
Total Primary Government	1,199	1,256	1,230	1,215	1,256	1,258

Source: Position control budget file years 01-03
years 04-06 2007 budget book

KITSAP COUNTY, WASHINGTON

Table 17

Operation Indicators by Function/ Program Last Six Fiscal Years

Function	2001	2002	2003	2004	2005	2006
Judicial Services						
Prosecutor						
Total Criminal Referrals	15,043	15,656	14,655	14,705	15,131	N/A
Public Safety						
Sheriffs						
Complaint Reports	21,043	20,349	18,591	16,668	16,033	16,965
Jail						
Bookings	8,353	8,351	8,305	8,253	8,675	9,458
Average Daily Jail Population	265	270	292	340	409	404
Cencom						
Emergency Calls Answered	257,084	361,709	266,347	271,557	279,405	287,983
Incidents Dispatched	221,126	231,515	225,958	233,955	240,721	248,113
Transportation						
Roads						
Sealcoating (center ln. miles)	30.50	33.35	29.84	22.81	28.11	18.11
Maintenance Overlays (center ln. miles)	21.59	20.01	18.66	17.34	18.48	23.05
Business Type Activites						
Sewer Utility						
Total Treated Sewage (gallons)*	1,424,749	1,419,012	1,536,342	1,482,153	1,481,965	1,722,543
Sewer Permits Issued	137	123	164	132	125	103
Surface and Storm Water Management						
Catch Basins Maintained	4,571	3,934	9,935	10,478	10,340	10,912
Number of request for action	119	108	84	38	35	27
Solid Waste **						
Tons of garage disposed	N/A	N/A	190,935	200,483	204,944	215,909
Tons of Recyclables collected	N/A	N/A	33,476	36,291	36,289	36,302

Sources: Various County Departments

Note: Some indicators are not available for government functions.

* Reported in thousands

** Contract started in 2003

KITSAP COUNTY, WASHINGTON

Table 18

Capital Asset Statistics by Function Last Six Fiscal Years

Function	2001	2002	2003	2004	2005	2006
Judicial Services*						
Superior Court Rooms	9	9	9	9	9	9
District Court Rooms	5	5	5	5	5	5
Public Safety						
Sheriffs						
Stations	3	3	3	3	3	3
Jail						
Beds	568	568	568	568	568	568
Juvenile Detention Center						
Beds	65	65	65	65	65	65
Cencom						
Buildings	1	1	1	1	1	1
Broadcast Towers	6	6	6	6	6	6
Transportation						
Roads						
Miles of Roads Maintained	929	828	929	929	929	933
Traffic Signals	32	32	34	35	35	37
Street Lights	411	411	411	452	476	476
Culture and Recreation						
Parks						
Developed parks	63	66	67	68	74	75
Parks acreage	2,916	3,359	3,403	4,603	5,643	5,693
Business Type Activities						
Sewer Utility						
Treatment Plants	4	4	4	4	4	4
Pump Stations	64	64	64	65	65	65
Surface and Storm Water Management						
Number of retention facilities	336	381	414	484	494	551
Solid Waste						
Transfer Stations	3	3	4	4	4	4

Sources: Various County Departments

Note: Some indicators are not available for government functions.

* Includes both Juvenile and Adult courts